

in respect to ineligibility for treatment or pension on the ground that the disability from which the man may be suffering is not attributable to or incurred during military service.

The development and activities of the Department of Soldiers' Civil Re-establishment have been set forth at length in previous issues of the Year Book. (See especially the 1920 Year Book, pp. 21-40). The work reached its peak in 1920, when the total number of employees, apart from those employed by the Board of Pension Commissioners, was 8,791. The staff of the Board of Pension Commissioners at that time was upwards of 1,000. In 1921 the two staffs were amalgamated, with the exception of a small number of doctors and assistants who were attached to the Board. The number of employees on Mar. 31, 1926, was 2,157, a large majority of whom had seen service in France. This was a reduction of 291 from the previous year.

The Department is operating 8 hospitals, with a total bed capacity of 2,519. It is also utilizing a large number of civilian general treatment hospitals, tuberculosis sanatoria and mental institutions. The number of soldier in-patients at Mar. 31, 1926, was 3,039.

The Department is continuing to assume responsibility for workmen's compensation in the case of pensioners of 20 p.c. and upwards; this provision is assisting materially in the placement of disabled men in industry, as not only are the premiums paid to the various Workmen's Compensation Boards returnable to the employers, but the Department reimburses these Boards the amount of compensation payable, less any premiums returned. The number of accident claims dealt with to Mar. 31, 1926, was 761, involving an expenditure of \$138,883, of which 261, involving expenditure of \$74,997, occurred during the fiscal year.

A measure of relief to pensioners has been continued by the Department. The method adopted is to issue orders on grocers, landlords, coal-dealers, etc. Such expenditure during the fiscal year ended Mar. 31, 1926, was \$337,402. Relief was granted in 32,722 cases, but to only 3,121 different individuals.

The Department is operating, directly or in co-operation with the Red Cross Society, "sheltered employment" workshops at Halifax, Saint John, Montreal, Toronto, Hamilton, London, Kingston, Winnipeg, Vancouver and Victoria. On Dec. 31, 1925, 310 men were employed in these workshops.

The total expenditure by the Department for the years ended Mar. 31, 1925, and 1926, was as follows:—

	1925.	1926.
Direct payments to men and dependants in cash, consisting of pensions, pay and allowances, relief, etc.....	\$ 43,158,981	\$ 45,678,808
Payments for services to men and dependants, including hospital treatment, orthopedic appliances, transportation of patients and pensioners, funeral expenses and sheltered employment under the control of Department, and employers' liability compensation.....	5,073,080	4,839,702
Payments to outside organizations not under the direct control of the Department, such as the Last Post Fund, Canadian Red Cross for sheltered employment, Royal Commission on Pensions and Re-establishment and Federal Appeal Board.....	317,456	263,324
Capital expenditure.....	10,340	8,675
Recoverable expenditure and casual revenue.....	1,558,248	1,599,815
Total payments apart from administration.....	\$ 50,118,105	\$ 52,390,324
Administration, including salaries, telephones, telegrams, transportation, stationery, rent, light, heat, etc.....	1,946,184	1,613,135
Total.....	\$ 52,064,289	\$ 54,003,459